REGULATION III OF 1921.

A Regulation to amend the Mysore Local Boards and Villege Panchayets Regulation, 1918.

(Received the assent of His Highness the Maharaja on the fifteenth day of July 1921.)

Whereas it is expedient to amend the Mysore Local Boards and Village Panchayets Regulation, 1918; His Highness the Maharaja is pleased to enact as follows:—

Amendment of section 8.

1. In Section 8, clause (*h*) shall be omitted and clause (*i*) shall be read as clause (*h*) and the following clause shall be inserted before clause (*j*):—

(*i*) "the development of the economic condition of the district with special reference to Education, Agriculture and Industries and Commerce."

Repeal of section 9.

2. Section 9 shall be repealed.

Amendment of section 10.

3. (i) After sub-section (1) of section 10, the following new sub-section (2) shall be added; the present sub-section (2) being renumbered as sub-section (3)

"10(2) Subject to like restrictions and conditions imposed in sub-section (1) every Taluk Board shall, within the area subject to its authority, exercise such powers and perform such duties as may be assigned to it, in matters relating to economic development with special reference to Education, Agriculture and Industries and Commerce."

(ii) Consequently the figure (9) in sub-section (1) of section 27 shall be substituted by (10) and the figure 9 in sub-section (2) of the same section deleted.

Sub-Committees.

4. In the headline over section 17 the word "Joint" shall be deleted and the following new section shall be added as section 17A:—

"17A (1) Subject to such rules as may be framed by Government in this behalf, every Local Board shall for the purposes of sections 8 (*i*) and 10 (2) of the Regulation, appoint three committees from among its members to deal, respectively, with Education, Agriculture and Industries and Commerce consisting of such number of members as may be appointed by the Board.

(2) It shall be lawful for the District Board to appoint as a member of any of the said committees, any person of either sex, who is not a member of the Local Board but who may, in the opinion of the President, possess special qualifications for serving on the committees.

(3) It shall also be lawful for the District Board to appoint temporarily additional members of either sex, whenever necessary, for the consideration of any particular subject or subjects."

Amendment of section 23.

5. In section 23, clause (1) sub-clause (iii) after the words "Ferry collections," the words "and license fees specified in section 38, sub-section (1) (i) (ii)" shall be added.

Addition of a new clause to section 24.

6. In section 24, after the proviso, the following shall be added as clause (*c*):—

(*c*) "an educational cess not exceeding one anna in the rupee on all items of revenue on which local cess is levied to be utilised solely for purposes of education.

"Provided that the cess shall not be levied unless the levy thereof is accepted by not less than 75 per cent of the Taluk Boards in the District at meetings specially convened for the purpose, and confirmed by a resolution of the District Board supported by not less than three-fourths of the members at a meeting specially convened in that behalf."

Amendment of section 37.

7. Add the words "and Committees" after the words "Local Boards" in line 1 of clause (*b*) of section 37, and after the words "Taluk Boards" in line 2 of clause (*c*) of the same section.

Addition of a new clause to section 38.

8. After clause (*h*) and before the last paragraph of sub-section (1) of section 38 of the Regulation, the following new clause shall be added:—

(*i*) "Providing for

(i) the establishment of public ferries and their management;

(ii) the issue of licenses for plying ferry boats, the conditions on or subject to which such licenses may be granted and the fees payable in respect of such licenses;

(iii) the rates of tolls that may be levied on passengers, carts, animals and goods and the load that may be carried in any public ferry boat at one trip;

(iv) the safe, speedy and convenient carriage and landing of passengers and property;

(v) the maintenance of ferry boats in good order and the employment of competent men for rowing them;

(vi) the inspection of the ferries and the ferry boats; and

(vii) otherwise for the due discharge of their duty by toll contractors or farmers, toll-keepers, ferrymen and other persons employed at a public ferry."

9. The last paragragraph of sub-section (1) of section 38 of the Regulation shall be numbered as sub-section (1A).

Amendment of section 54.

10. The following shall be substituted for sub-clause (ii) under clause (*e*) of section 54:—

(ii) "Taking of measures for the economic improvement of the village in matters of education, agriculture, rural industries and trade."

11. Sub-clause (iv) under clause (*e*) of section 54 shall be amended as follows:—

(iv) "all other communal work connected with pasture lands, village forests, village courts and any other local works or measures not otherwise provided for in this Regulation and likely to promote the health, comfort or convenience of the public."

M. KANTHARAJ URS,
Dewan.

REGULATION IV OF 1921.

A Regulation to amend the Mysore State Life Insurance Regulation, 1917.

(*Received the assent of His Highness the Maharaja on the fifteenth day of July* 1921.)

Amendment of section 3.

Whereas it is expedient to amend the Mysore State Life Insurance Regulation, 1917; His Highness the Maharaja is pleased to enact as follows:—

In Section 3 of the Regulation for the figure 'Rs. 1,000' the figure 'Rs. 2,000' shall be substituted.

M. KANTHARAJ URS,
Dewan.

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Class III.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,000 a month or upwards ... ... Rs. 50

Class IV.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 500 a month or upwards 25

Class V.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards. 12

Class VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards 8

Class VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 100 a month or upwards 4

Class VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 50 a month or upwards 2

Class IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 30 a month or upwards 1

NOTE.—The above classification is subject to the following provisions, namely:—

Proviso 1.—No owner of a Cotton Press shall be placed in any class below Class IV.

Proviso 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill Owner or Factory Owner shall be placed in any class below Class V.

Proviso 3.—No Abkari renter (other than a mere liquor shop-keeper) Editor or Proprietor of a Newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below class VI.

Proviso 4.—No Boat Owner, Auctioner, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of Market, Toll farmer, Keeper of a Hotel. Lodging-house, Boarding house or Billiard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton Press or Oil-Press) shall be placed in any class below Class VII.

True return furnished by.....as to the his liability to Profession-tax for the year.....

Name and address of party	Nature of profession, art, trade or calling followed or office or appointment held	Date from which profession, etc., is followed	Monthly income	
			Included in the last return	During the current year

Date.....

Signature of party.

Division No.....

Serial No.	Name of party	Assessment No. in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11

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(b) to furnish the above particulars in regard to any incorporated company of which such employer, head, secretary, as the case may be is the agent.

9. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

11. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within thirty days of such change, give intimation thereof to the President or Vice-President of the Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

13. (i) Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment shall be entitled to refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the Vice-President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by rule VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(Section 59, Clause x). Tax on Arts, Profession, Trades and Callings.

Class I.

Every person holding any office or appointed, public or private or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards :—

(i) Carrying on Business as a Company	Yearly Rs. 100
(ii) Abkari renters, Wholesale and Retail Traders and Manufacturers	
(iii) Bankers, Money-lenders, Money-changers and Pawn-brokers ...	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, under Writers, Brokers and Dealers in Securities, Shares or Bill of Exchange.	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents.	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas.	
(viii) Dentists and Veterinary Surgeons	
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll-farmers	
(xi) Keepers of Hotels, Lodging-houses, Boarding-houses or Billiard-saloons.	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton-Presses, and Presses and Factories of all kinds.	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers.	
(xv) Dealers in Animals or Vehicles, and Owners or Keepers of Livery Stables or Hackney Carriages;	
(xvi) Artizans	

Class II.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,500 a month ...	75

VI. Acquisition of properties Nos. 84 and 85 in Block No. 69, Krishnaraja Mohalla, for the improvement of storm water drains and opening a road to the north of the Masjid.

Resolved that the properties be acquired, and further action taken under Section 16 of the City of Mysore Improvement Regulation.

VII. Confirmation of the acquisition of a strip of land and a portion of the out-house in Mr. A. C. Lingaraja Urs' Garden for the diversion of Doddakere kodi channel to the east of cremation ground.

Ratified.

IX. Estimate amounting to Rs. 462 for realigning part of the storm water drain along the Railway Station road towards the east of the mosque.

Sanctioned.

X. Acquisition of 2,536 square yards of land from the Karanji Mansion compound for the improvement of the Hydergunta road, and exchanging 908 square yards of the road side for the Vasanthamahal compound.

Resolved to acquire the net difference of 1,628 square yards for the improvement of the road.

C. SRIKANTESVARA AIYAR,
Chairman.

HASSAN TOWN MUNICIPALITY.

Notice dated 4th August 1921.

Notice is hereby given to the inhabitants of the Municipality of the Hassan Town, that the Municipal Council, Hassan, desires to impose the tax defined in the Rules appended in lieu of the existing Shop and Oil Mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Vice-President, Town Municipal Council, Hassan.

Rules for the Assessment of a Tax on Professions, Trades and Callings and on Offices and Appointments.

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the Assessment of a Tax on Professions, Trades and Callings and Offices and Appointments :—

1. In the rules the word "person" shall include a firm, company or association.

2. Every person, who within the Hassan Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

3. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

4. No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town.

5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

8. The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(2) any employer, or the head or secretary or any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,